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August 11, 2003
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Marc V. Richards
Name of Applicant, assignee or
Registered Representative

Marc V. Richards
Signature

Our Case No. 10106/4

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Forrest N. Krutter et al.

Serial No.: 09/524,189

Filing Date: March 13, 2000

For: METHOD OF REINSURING AN
INSOLVENT INSURANCE OR
REINSURANCE COMPANY'S
LIABILITIES

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) Examiner: Dinh X. Nguyen

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) Art Unit: 3626
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SECOND AMENDMENT

Commissioner for Patents
Washington, D.C. 20231

Dear Sir:

In response to the Office Action mailed April 9, 2003, Applicants respectfully request reconsideration in view of the following remarks. This Response is being submitted with a Petition for Extension of Time with payment of the appropriate extension fee.

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GROUP 3600